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TOWN OF SALISBURY

NEW HAMPSHIRE

ANNUAL REPORT

1924

ANNUAL REPORT

of the

SELECTMEN AND TREASURER

of the

Town of Salisbury

together with the Reports of the

ROAD AGENTS AND OTHER OFFICERS OF THE TOWN

for the

Fiscal Year Ending January 31, 1925

also

Vital Statistics for Year Ending Dec. 31, 1924.

PRINTED BY TOWNE & ROBIE,
FRANKLIN, N. H.
1925.

TOWN OFFICERS.

1924.

MODERATOR
H. A. Prince

TOWN CLERK
Charles E. Whittemore

TOWN TREASURER
H. A. Prince

SELECTMEN
Harry F. Twombly — Fred W. Prescott
George B. Sanborn

TAX COLLECTOR
Buron W. Sanborn

SUPERVISORS
Clarence J. Holmes — Frank H. Shaw
George C. Emerson

CONSTABLES
B. F. Sanborn — J. H. Smith

ROAD SURVEYORS

B. W. Rowell	Harmon O. Buzzell
Frank H. Shaw	Berton F. Sanborn
Wm. B. Dunlap	John A. Huntoon
John W. Tinker	Frank M. Richardson
Fred L. Perreault	D. A. Heath

BOARD OF HEALTH
Charles A. Green

AUDITOR

T. R. Little

BALLOT INSPECTORS

B. W. Sanborn — C. A. Chapman

George E. Fellows — Willard Prince

SCHOOL BOARD

Fred W. Prescott — Harold A. Prince

Buron W. Sanborn

SCHOOL TREASURER

Charles A. Green

LIBRARY TRUSTEES

George B. Adams — Harry F. Twombly

Nellie C. Sanborn

LIBRARIAN

Carrie E. Eastman

TRUSTEES OF TRUST FUND

George B. Adams — Fred Sargent

Buron W. Sanborn

TOWN WARRANT.

THE STATE OF NEW HAMPSHIRE.

To the inhabitants of the Town of Salisbury in the County of Merrimack, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town House in said Salisbury on Tuesday, the tenth day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year, and make appropriation for the same.

3. To elect one selectman for three years.

4. To see if the town will vote to raise and appropriate $3,000 for maintenance of highways and bridges, $1,000 to be held for winter use to be expended by selectmen.

5. To see if the town will raise and appropriate $500.00 for repairs on bridges and culverts.

6. To see if the town will raise and appropriate $500 for current maintenance expenses.

7. To raise and appropriate such sums of money as may be necessary for State Aid Maintenance of highway.

8. To raise and appropriate such sums of money as the law requires for state aid construction of highways.

9. To see if the town will vote to raise and appropriate the sum of fifty dollars for repairs and replacement of guide posts.

10. To see if the town will raise and appropriate the sum of $25.00 for purchase of a flag.

11. To see if the town will vote to raise and appropriate the sum of $150.00 toward finishing and equipping the kitchen, dining room and stage of the Town Hall.

12. To see if the town will raise and appropriate the sum of $400.00 to prevent the spread of white pine blister rust.

13. To see if the town will raise and appropriate the sum of $150.00 for "Old Home Day" celebration.

14. To see if the town will raise and appropriate the sum of $1,000.00 on payment of note due Franklin Bank.

15. To see if the town will raise and appropriate the sum of $132.00 for purchase of adding machine now in office of Selectmen.

16. To elect one library trustee for three years and one for two years.

17. To elect one trustee of trust fund for three years.

18. To hear reports of Agents, Auditors and officers heretofore chosen and pass any vote relating thereto.

19. To transact any other business that may legally come before said meeting.

Given under our hand and seal, twenty-first day of February, in the year of our Lord nineteen hundred and twenty-five.

HARRY F. TWOMBLY,
FRED W. PRESCOTT,
GEORGE B. SANBORN,

Selectmen of Salisbury.

A true copy of Warrant—Attest:

HARRY F. TWOMBLY,
FRED W. PRESCOTT,
GEORGE B. SANBORN,

Selectmen of Salisbury.

BUDGET OF THE TOWN OF SALISBURY, NEW HAMPSHIRE.

Estimates of Revenue and Expenditures for the Ensuing Year, January 31, 1925 to January 31, 1926, Compared with Actual Revenue and Expenditures of the Previous Year, January 31, 1924 to January 31, 1925.

SOURCES OF REVENUE

	Actual Revenue Previous Year, 1924	Estimated Revenue Ensuing Year, 1925.	Increase	Decrease
FROM STATE:				
Railroad Tax,	15 70	15 70		
Savings Bank Tax,	1,130 74	1,130 74		
Sup. S. B. Tax,	13 43			
For Fighting Forest Fires,	66			
For Highways:				
(a) For State Aid Maintenance,	875 78	900 00		
FROM LOCAL SOURCES EXCEPT TAXES:				
Dog Licenses,	93 40	92 00		1 40
Rent of Town Hall and Other Buildings,	45 00			
Interest Received on Taxes and Deposits,	9 25			
Mortgage Notes,	278 25			
Bounties,	15 80			
Taxes Redeemed,	359 62			
Fire Chemicals,	25 00			
Auto Permits,	514 77			
FROM POLL TAXES:	920 00			
REVENUE APPLICABLE ONLY TO NEW CONSTRUCTION AND IMPROVEMENTS:				
From State:				
(a) For State Aid Highway Construction,	102 52			
REVENUE APPLICABLE ONLY TO PAYMENTS ON INDEBTEDNESS:				
Temporary Loans,	3,000 00			
Amount Raised by Property Taxes:	13,888 00			

PURPOSES OF EXPENDITURES

	Actual Expenditures Previous Year, 1924	Estimated Expenditures Ensuing Year, 1925.	Increase	Decrease
CURRENT MAINTENANCE EXPENSES:				
General Government:				
Town Officers' Salaries,	631 82	631 82		
Town Officers' Expenses,	295 98	295 98		
Election and Registration Expenses,	33 20			
Care and Supplies for Town Hall,	494 07	50 00		444 07
PROTECTION OF PERSONS AND PROPERTY:				
Police Department,	41 50			
Fire Department,	177 85			150 00
HEALTH:				
Health Department,	18 00	50 00	32 00	
Vital Statistics,	2 85			
HIGHWAYS AND BRIDGES:				
State Aid Maintenance:				
State's Contribution,	877 45	900 00		22 55
Town's Contribution,	877 45	900 00		22 55
Town Maintenance,	3,551 43	3,000 00		551 43
General Expense of Highway Department,	297 08	250 00		47 08
EDUCATION:				
Library,	39 90	39 90		
CHARITIES:				
County Poor,	13 19			
Town Poor,	301 65			
PATRIOTIC PURPOSES:				
Memorial Day and other Celebrations,	150 00	150 00		
RECREATION:				
Parks and Playgrounds,	4 00			
PUBLIC SERVICE ENTERPRISES:				
Cemeteries,	60 00			
INTEREST:				
On Temporary Loans,	540 00	270 00		270 00
OUTLAY FOR NEW CONSTRUCTION AND PERMANENT IMPROVEMENTS:				
HIGHWAYS AND BRIDGES:				
State Aid Construction:				
State's Contribution,	152 38			
Town's Contribution,	381 45			
INDEBTEDNESS:				
Payment on Principal of Debt:				
Temporary Loans,	5,000 00			
PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:				
State Taxes,	897 00			
County Taxes,	717 00			
Payments to School Districts,	3,822 00			
Unclassified,	496 37	300 00		196 37

SELECTMEN'S REPORT.

Assets.

Taxes held by town,	$1,219 76	
Cash in hands of Treasurer,	1,451 19	
	$	$2,670 95
Rent due from town hall,		6 00
		$2,676 95

Liabilities.

Franklin National Bank,	$4,500 00

VALUATION.

Real estate,	$570,280 00	
Horses,	9,910 00	
Mule,	30 00	
Oxen,	760 00	
Cows,	8,167 00	
Neat stock,	1,399 00	
Sheep,	1,281 00	
Hog,	10 00	
Fowls,	1,977 00	
Portable mills,	5,300 00	
Motor boat,	300 00	
Value of wood and lumber,	89,670 00	
Gasoline pump,	200 00	
Value stock in trade,	2,800 00	
Mills and machinery,	1,700 00	
		$693,784 00

Polls,	$1,053 00
Valuation of property exempted of soldiers and their families,	2,800 00
Resident valuation,	343,624 00
Non-resident valuation,	350,160 00
Rate percent on $100 valuation, $1.85.	
Total taxes given to collector including $1,053 Polls,	13,888 00

APPROPRIATIONS.

State tax,	$897 00	
County tax,	717 92	
Highways and bridges,	2,500 00	
Current maintenance,	400 00	
Bridges and culverts,	500 00	
State aid maintenance,	800 00	
State aid construction,	979 50	
Repairs and replacement of snow rolls,	500 00	
Old Home Day appropriation,	150 00	
Piano appropriation,	170 00	
Notes at bank,	2,000 00	
Chairs and lights for town hall,	150 00	
Free Public Library,	39 90	
School money by law,	2,622 00	
Repairs and improvements,	300 00	
Administration and Supt.'s excess salary,	325 00	
High school tuitions,	340 00	
Two dollar per capita state tax,	150 00	
School officers' salaries,	85 00	
		$13,626 32

LIST OF TOWN PROPERTY.

Town house and land,	$5,000 00	
Furniture and equipment,	500 00	
Library land and buildings,	600 00	
Furniture and equipment,	600 00	
Highway department land and buildings,	300 00	
Highway equipment,	500 00	
Real estate,	1,400 00	
Schools, land and buildings,	4,000 00	
		$12,900 00

TOWN TREASURER'S REPORT.

Town of Salisbury, N. H., for the Year Ending January 31, 1925.

Receipts:	
Cash on hand,	$1,184 97
B. W. Sanborn, collector,	13,625 86
B. W. Sanborn, abatements,	262 14
B. W. Sanborn, interest,	9 25
B. W. Sanborn, tax of 1923,	25 55
C. A. Green, auto permits,	415 98
C. E. Whittemore, auto permits,	415 98
Selectmen, notes on Franklin Bank,	3,000 00
Selectmen, Savings bank tax,	1,130 74
Selectmen, supplementary savings bank tax,	66
Selectmen, railroad tax,	15 70
Selectmen, dog licenses,	93 40
Selectmen, rent of town hall,	45 00
Selectmen, taxes redeemed,	359 62
Selectmen, fire powder sold,	25 00
Selectmen, G. L. Tenney account,	106 00
Selectmen, Calef account,	172 25
Selectmen, highway department,	958 30
Selectmen, forest fires,	13 43
Selectmen, bounties on hedgehogs,	15 80
Total receipts,	$21,558 44
Expenditures:	
Orders by Selectmen,	$19,845 11
Abatements,	262 14
Cash on hand,	1,451 19
	$21,558 44

Respectfully submitted,

H. A. PRINCE, Treasurer.

TAX COLLECTOR'S REPORT.

Town of Salisbury, N. H., For the Year Ending January 31, 1925.

Resident warrant committed for collection,	$6,357 04
Non-resident warrant committed for collection,	6,477 96
Poll tax warrant committed for collection,	1,053 00
Total,	$13,888 00
Accounted for as follows:	
Cash paid treasurer,	$13,625 86
Abatements, soldiers' exemption,	55 86
Abatements, overtax and paid elsewhere,	166 28
Other abatements,	40 00
	$13,888 00
Interest paid treasurer,	9 25
Tax paid treasurer on 1923 book,	25 55
	$13,922 80

Respectfully submitted,

BURON W. SANBORN,

Tax Collector.

SUMMARY OF RECEIPTS.

Balance on hand, February 1, 1924,	$1,184 97
Rent town hall,	45 00
Forest fires,	13 43
Mortgage notes redeemed,	278 25
State aid maintenance,	855 78
State aid construction,	102 52
Bounties,	15 80
Dog licenses,	93 40
Fire chemicals,	25 00
Taxes redeemed,	359 62
Savings bank tax,	1,130 74
Railroad tax,	15 70

Temporary loans,	3,000 00	
Supplementary savings bank tax, 1923,	66	
Registration motor vehicles,	514 77	
B. W. Sanborn, interest,	9 25	
B. W. Sanborn, taxes,	13,625 86	
B. W. Sanborn, taxes 1923,	25 55	
B. W. Sanborn, abatements:		
Soldiers' overtax and paid elsewhere,	262 14	
		$21,558 44

SUMMARY OF ALL PAYMENTS.

Town officers' salaries,	$631 82	
Town officers' expenses,	295 98	
Election and registration,	33 20	
Town hall expenses,	494 07	
Police department,	41 50	
Fire department,	177 85	
Traffic signs,	50 49	
Health department,	18 00	
Vital statistics,	2 85	
State aid maintenance,	1,578 07	
Town maintenance,	3,638 43	
General expense, highway department,	313 08	
Libraries,	39 90	
Town poor,	301 65	
County poor,	13 19	
Old Home Day appropriation,	150 00	
Town grounds,	4 00	
Cemeteries,	23 00	
Hearse services and supplies,	37 00	
Unclassified,	588 08	
State aid construction,	483 97	
Interest,	540 00	
Payments on temporary loans in anticipation of taxes,	5,000 00	
Payments to other governmental divisions,	5,404 92	
		$18,845 11

DETAILED STATEMENT OF PAYMENTS.

TOWN OFFICERS' SALARIES.

Harry F. Twombly, selectman,	$60 00	
Fred W. Prescott, selectman,	50 00	
George B. Sanborn, selectman,	40 00	
Extra appraising and closing of town books,		
Harry F. Twombly,	122 00	
Fred W. Prescott,	186 82	
George B. Sanborn,	51 00	
Charles E. Whittemore, town clerk,	25 00	
Harold A. Prince, town treasurer,	35 00	
Buron W. Sanborn, tax collector,	100 00	
T. R. Little, auditor,	2 00	
Bernard C. Dunlap, supervisor,	20 00	
Clarence J. Holmes, supervisor,	20 00	
Ned D. Sanborn, supervisor,	20 00	
		$631 82

TOWN OFFICERS' EXPENSES.

George B. Sanborn, cash paid G. J. Lively for lunches,	3 75
George B. Sanborn, attending state tax commission,	6 00
Selectmen notifying mortgagees,	11 35
George B. Sanborn, taking reports to printer and returning,	6 00
George B. Sanborn, counsel,	7 00
George B. Sanborn, postage on reports,	2 50
F. W. Prescott, attending state tax commission,	6 00
H. F. Twombly, attending state tax commission,	6 00
F. W. Prescott, postage and assessors' dues,	5 63

H. F. Twombly, cash paid, taking inventory,	5 00	
Corence Richardson, use of car inspecting roads and culverts,	16 00	
Charles A. Greene, auto manual,	5 38	
G. J. Lively, lunches furnished town officers,	1 22	
H. F. Twombly, postage and express,	85	
H. F. Twombly to Concord for counsel,	12 00	
B. W. Sanborn, tax bills and postage,	20 62	
Selectmen, board of town officers,	63 00	
Geo. B. Sanborn, Concord for counsel,	20 00	
George B. Sanborn, attending N. H. assessors' meeting at Manchester, and conveyance furnished,	25 20	
George B. Sanborn, postage and stationery,	4 00	
F. W. Prescott, meeting tax commission	4 00	
F. W. Prescott, cash paid for lunches,	1 18	
F. W. Prescott, attending N. H. assessors at Manchester,	13 20	
H. F. Twombly to Concord for counsel,	12 00	
H. F. Twombly, meeting tax commission,	6 00	
Chas. E. Whittemore, postage and supplies,	2 80	
B. W. Sanborn, attending N. H. assessors' meeting,	13 20	
H. A. Prince, attending N. H. assessors' meeting,	13 20	
H. A. Prince, postage,	2 90	
		$295 98

TOWN HALL EXPENSES.

W. H. Avery, piano appropriation,		$170 00
$150 Appropriation for chairs and lights.		
Shepard Brothers, lamps,	14 06	
F. W. Prescott, freight on chairs,	2 53	

F. W. Prescott, trucking chairs,	3 00	
Concord Furniture Co., chairs,	114 75	
Shepard Bros., lamps,	20 63	
		$154 97

General expenses:

Frank S. Tilton, wood,	$16 00	
Rufus Emerson, janitor 1923,	10 00	
E. G. Leach, insurance,	78 18	
C. P. Stevens, glass,	3 62	
F. S. Tilton, sawing wood,	3 50	
H. F. Twombly, cash paid lettering town hall,	3 00	
H. F. Twombly, cash paid for stove,	23 95	
F. W. Prescott, express and trucking,	7 40	
Kearsarge Telephone Co., rent telephone,	17 45	
F. M. Richardson, janitor,	6 00	
		$169 10
		$494 07

ELECTION AND REGISTRATION.

Amie E. Milnes, lunches,	$9 00	
B. C. Dunlap, cash paid,	7 20	
F. M. Richardson, putting up booths and removing same,	4 50	
H. A. Prince, moderator,	12 50	
		$33 20

POLICE DEPARTMENT.

H. F. Twombly, cash paid for badge,	$1 00	
J. H. Smith, services as constable,	4 00	
J. H. Smith, services as constable,	7 50	
J. H. Smith, services in Heath case,	9 00	
J. H. Smith, traffic officer,	10 00	
B. F. Sanborn, police officer,	10 00	
		$41 50

FIRE DEPARTMENT.

B. F. Sanborn, forest fires,	$15 65	
John A. Huntoon, forest fires,	11 20	
W. B. Smith, fire chemicals,	146 00	
B. F. Sanborn, fire warden,	5 00	
		$177 85

PROTECTION OF GENERAL PUBLIC.

F. W. Prescott, labor on traffic signs and posts,	12 85	
H. F. Twombly, erecting signs,	3 00	
Ernest Nadeau, sign boards,	34 64	
		$50 49

HEALTH DEPARTMENT.

Charles A. Green, attending state board of health meeting, Concord,	$18 00

VITAL STATISTICS.

Charles E. Whittemore,	$2 85

GENERAL EXPENSE OF HIGHWAY DEPARTMENT.

Harmon O. Buzzell, labor and hardware,	$8 01
Joseph Perreault, crossing field,	10 00
B. W. Rowell, blasting supplies,	5 67
H. O. Buzzell, hardware,	5 62
Vira Taylor, express,	3 88
H. K. Grant, repairs on road machine,	4 90
A. H. Chase, breaking roads,	20 50
Guy Gookin, snowing Peters bridge,	4 00

F. M. Richardson, repairing road machine,	5 50	
F. L. Perreault, repairing road machine,	3 00	
S. B. Shaw, cutting bushes,	4 00	
Berger Mfg Co., road grader,	148 00	
R. P. Turcotte to Franklin for blasting supplies,	15 00	
F. S. Tilton, drawing plank,	2 00	
S. P. Fellows, repairing road machine,	2 50	
Edward Rayno, keeping own road,	10 00	
Berger Mfg. Co., repairs for road grader,	11 25	
Thompson & Hoague, bush cutters,	3 00	
George B. Sanborn, services on roads, and bridges,	9 00	
F. W. Prescott, services on roads and bridges,	8 75	
F. B. Taylor, planking bridge,	1 00	
E. D. Little, shovels,	3 50	
H. F. Twombly, services on roads and bridges,	18 00	
		$297 08

FREE PUBLIC LIBRARY.

Nellie C. Sanborn, treasurer,	$39 90

TOWN POOR.

George E. Davis, goods furnished G. L. Tenney,	$10 00	
William Milnes, aid furnished G. L. Tenney,	1 20	
Franklin Hospital, care of E. E. Tucker,	15 00	
George E. Davis, goods furnished G. L. Tenney,	11 52	
William Milnes, aid to G. L. Tenney,	1 50	

H. F. Twombly, expense in E. E. Tucker case,	38 00	
Franklin Hospital, care of E. E. Tucker,	53 60	
B. W. Sanborn, goods furnished G. L. Tenney,	5 16	
William Milnes, goods furnished G. L. Tenney,	1 80	
G. J. Lively, goods furnished G. L. Tenney,	9 49	
G. J. Lively, aid to G. L. Tenney,	1 74	
A. A. Beaton, M. D., aid to E. E. Tucker,	37 00	
H. F. Twombly, services in pauper cases,	3 00	
William Milnes, goods furnished G. L. Tenney,	2 50	
B. F. Sanborn, wood for G. L. Tenney,	2 00	
Carrie Eastman, board of E. E. Tucker,	15 00	
George B. Sanborn, services,	6 00	
F. W. Prescott, keeping tramp,	1 00	
B. F. Sanborn, wood furnished E. E. Tucker,	8 00	
A. A. Beaton, M. D., aid to E. E. Tucker,	40 00	
H. A. Prince, wood furnished E. E. Tucker,	10 00	
R. S. Cuncliffe, aid to G. L. Tenney	12 54	
B. W. Sanborn, goods furnished G. L. Tenney,	2 00	
B. F. Sanborn, wood furnished E. E. Tucker,	8 00	
H. F. Twombly, services in town poor cases,	6 00	
		$301 65

COUNTY POOR.

B. F. Sanborn, wood furnished Otto Merrill,	$4 00	
R. S. Cunliffe, goods furnished Otto Merrill,	9 19	
		$13 19

PATRIOTIC PURPOSES.

Old Home Day appropriation,		$150 00

PARK AND PLAYGROUNDS.

Frank S. Tilton, care of town grounds,		$4 00

PUBLIC SERVICE ENTERPRISES.

S. B. Shaw, mowing cemetery,	$19 00	
H. F. Twombly, cash paid,	4 00	
Fred Perreault, services with hearse,	10 00	
George E. Clark, harnesses for hearse,	25 00	
George B. Sanborn, cash paid changing hearse,	2 00	
		$60 00

UNCLASSIFIED.

E. C. Eastman, supplies,	$5 41
E. C. Eastman, supplies,	33 78
E. C. Eastman, supplies,	2 09
Towne & Robie, printing town reports,	90 00
Edmund H. Brown, recording deed,	1 02
H. F. Twombly, use of car,	8 00
E. C. Eastman, supplies,	5 65
F. S. Tilton, trucking,	1 50
John H. Gillingham, surveyor,	10 00
F. W. Prescott, perambulating town lines,	32 00
George B. Sanborn, perambulating town lines,	32 00
H. F. Twombly, perambulating town lines,	32 00
George B. Sanborn, use of car on town line work,	56 00

Selectmen bounties paid on hedgehogs,	15 80	
H. F. Twombly, use of car on town business,	10 00	
E. C. Eastman, vouchers,	12 20	
Shepard Brothers, lamp chimneys,	1 36	
E. C. Eastman, supplies,	25	
Charles Shaw, sheep killed by dogs,	36 00	
George B. Sanborn, services,	10 00	
George B. Sanborn, appraising sheep damage,	15 00	
George B. Sanborn, use of car on town business,	16 00	
F. W. Prescott, extra appraising,	20 00	
F. W. Prescott, use of team,	2 00	
F. W. Prescott, postage and telephone,	1 30	
H. F. Twombly, extra appraising,	20 00	
H. F. Twombly, postage,	1 26	
C. A. Green, issuing auto permits,	5 50	
C. E. Whittemore, issuing auto permits,	20 25	
B. W. Sanborn, taxes bought by town,	91 71	
		$588 08

INTEREST.

Paid Franklin National Bank,	$540 00

PAYMENTS ON TEMPORARY LOANS.

Paid Franklin National Bank,	$540 00

STATE AID CONSTRUCTION.

H. F. Twombly, cash received,	$445 97	
George B. Sanborn, cash received,	38 00	
		$483 97

PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS.

Schools,	$3,822 00	
State tax,	897 00	
County tax,	717 92	
Taxes bought by town,	91 71	
		$5,528 63

APPROPRIATION FOR REPAIRS OF BRIDGES AND CULVERTS.

Appropriation,		$500 00
Frank H. Shaw,	$31 50	
Orvie Shaw,	15 75	
Harry F. Twombly,	12 25	
William Eastman,	10 50	
F. H. Shaw, blasting supplies,	7 14	
F. S. Tilton, drawing culverts,	11 50	
Berger Mfg. Co., culverts,	340 65	
F. W. Prescott, labor on Peters bridge,	33 25	
H. F. Twombly, labor on Peters bridge,	12 00	
F. M. Richardson, drawing cement,	5 00	
C. P. Stevens, spikes,	5 39	
H. F. Twombly, services on bridges and culverts,	8 00	
E. N. Sawyer, bridge plank,	157 98	
Ray H. Prince, trucking plank,	15 00	
B. W. Rowell, plank,	9 80	
Harmon O. Buzzell, labor,	11 00	
H. F. Twombly, labor on center road bridge,	13 50	
E. D. Little, spikes,	2 46	
Fred W. Prescott, inspecting bridges and culverts,	8 00	
H. F. Twombly, inspecting bridges and culverts,	8 00	
E. N. Sawyer, plank,	87 00	
		$805 67

REPLACEMENT AND REPAIRS OF SNOW ROLLERS.

Amount appropriated,		$500 00
Russell & Foster, lumber,	31 00	
S. P. Fellows, labor,	9 50	
F. W. Prescott, labor,	13 00	
H. F. Twombly, freight on roll,	26 40	
Ned D. Sanborn, labor,	7 00	
F. L. Blake, new snow roll,	195 00	
F. B. Taylor, delivering roll,	7 00	
H. F. Twombly, services on roll,	2 00	
		$290 90

B. W. ROWELL, HIGHWAY SURVEYOR, DISTRICT NO. 1, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from town,		$194 89
B. W. Rowell, labor and supplies,	$87 45	
Charles Shaw,	9 80	
M. D. Richardson,	42 00	
Frank Kentfield,	38 97	
George Dunbar,	1 17	
Charles Whittemore,	13 46	
George Emerson,	2 04	
		$194 89

H. O. BUZZELL, HIGHWAY SURVEYOR, DISTRICT NO 2, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from town,		$184 71
H. O. Buzzell,	$104 17	
Andrew Frazer,	17 00	
W. O. Buzzell,	35 87	
Carl Mussey,	20 67	
Hugh Frazer,	7 00	
		$184 71

FRANK H. SHAW, SURVEYOR OF DISTRICT NO. 3, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from town,		$322 46
F. H. Shaw,	$145 54	
Orvie Shaw,	65 92	
D. A. Heath,	3 00	
Russell Sanborn,	7 00	
Henry Webster,	1 75	
William Milnes,	7 00	
J. Perreault,	3 50	
Fred Perreault,	7 00	
Shirley Sanborn,	17 50	
B. F. Sanborn,	35 50	
William Eastman,	3 50	
Herbert Wyman,	17 25	
O. Merrill,	3 50	
Philip Nerden,	3 50	
		$322 46

BERTON F. SANBORN, SURVEYOR OF DISTRICT, NO. 4, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from town,		$178 75
Berton F Sanborn and team,	$54 00	
R. W. Sanborn,	17 50	
Joe Perreault,	3 50	
Herbert L. Wiggin,	31 50	
Philip Nerden,	25 75	
Shirley B. Sanborn,	22 75	
Gerrish Sanborn,	1 75	
Charles P. Sanborn,	4 00	
E. J. Hackett,	10 50	
D. A. Heath,	4 50	
F. S. Sargent,	1 00	
Stanton Sanborn,	2 00	
		$178 75

WILLIAM B. DUNLAP, SURVEYOR IN DISTRICT NO. 5, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from town,		$218 02
W. B. Dunlap and team,	$56 15	
J. W. Button and team,	65 42	
Ralph Johnson,	31 33	
Albert Merrifield,	78	
Dallas Calley,	14 00	
Ralph Bailey,	3 50	
Gerrish Sanborn,	13 17	
L. Wescott and team,	26 67	
B. F. Sanborn and team,	7 00	
		$218 02

JOHN A. HUNTOON, SURVEYOR OF DISTRICT NO. 6, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from the town,		$331 24
John A. Huntoon,	$107 34	
C. Jellison,	29 50	
Royal Woods,	11 50	
O. Drown,	60 87	
Fred Stevens,	1 50	
C. L. Farwell,	19 50	
J. G. Lothrop,	6 00	
F. Morrison,	85 50	
J. W. Tucker,	10 53	
		$331 24

JOHN W. TINKER, SURVEYOR IN DISTRICT NO. 7, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from town,		$250 12
John W. Tinker and team,	$140 51	
Elmer Tinker,	50 34	

Kirk DeHaro,	3 50	
George H. Walker,	17 87	
M. D. Richardson,	7 00	
Fred E. Greeley,	1 30	
D. A. Heath,	1 60	
E. J. Hackett,	7 00	
Nelson Doucette,	21 00	
		$250 12

FRANK M. RICHARDSON, SURVEYOR OF DISTRICT NO. 8, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash from town,		$171 71
F. M. Richardson,	$75 66	
Otto Merrill,	10 95	
F. W. Parsons,	5 45	
C. S. Richardson,	78	
Austin Heath,	1 65	
William Milnes,	16 13	
L. N. Sawyer,	3 12	
J. Perreault,	1 56	
E. E. Tucker,	8 06	
Frank Tilton,	23 35	
Russell Sanborn,	13 00	
Fred Perreault,	12 00	
		$171 71

FRED L. PERREAULT, SURVEYOR IN DISTRICT NO 9, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash,		$112 58
William Milnes,	$3 00	
Nelson Doucette,	3 00	
F. M. Richardson,	3 00	
J. Henry Smith,	1 32	
E. J. Hackett,	12 48	

John Tinker,	10 92	
W. C. Hackett,	3 71	
Frank Whittemore,	1 65	
F. L. Perreault,	39 03	
R. M. Merrill,	10 92	
F. H. Shaw,	1 95	
Berton F. Sanborn,	1 95	
H. A. Prince,	5 46	
Willard Prince,	1 95	
Charles Whittemore,	6 24	
Otto Merrill,	3 00	
R. P. Turcotte,	3 00	
		$112 58

DOUGLAS A. HEATH, SURVEYOR IN DISTRICT NO. 10, IN ACCOUNT WITH THE TOWN OF SALISBURY.

Credit by cash,		$184 50
D. A. Heath,	$47 50	
J. H. Smith,	17 50	
R. Turcotte,	17 50	
W. F. Eastman,	21 00	
Oscar Johnson,	30 25	
E. J. Hackett,	38 50	
Ernest Waters,	8 75	
Russ Sanborn,	3 50	
		$184 50

FRED B. TAYLOR, RUNNING SNOW ROLLER.

By cash,		$107 51
Fred B. Taylor,	$35 00	
Harold Stevens,	35 00	
Charles Taylor,	35 00	
Amos Bettis,	2 51	
		$107 51

TOTAL PAYMENTS TO ROAD AGENTS AND OTHERS FROM JANUARY 31, 1924 TO APRIL 1, 1924.

For cash received and accounted for as follows:	
E. J. Hackett, road agent,	$39 50
Lewis F. Bassett, road agent,	56 82
F. W. Prescott,	21 19
H. O. Buzzell,	104 64
T. R. Little,	2 00
H. A. Prince,	8 50
	$232 71

HARRY F. TWOMBLY IN ACCOUNT WITH THE TOWN OF SALISBURY FOR THE YEAR 1924.

S. A. C.

Credit by cash for labor,		$445 97
H. F. Twombly, labor,	$24 00	
H. F. Twombly, sharpening tools,	1 05	
F. L. Perreault, labor and team,	42 00	
F. W. Prescott, labor and team,	42 00	
F. W. Prescott, gravel,	24 00	
F. B. Taylor, labor and team,	42 00	
Charles Taylor, labor and team,	42 00	
William Stevens, labor and team,	35 00	
E. E. Tucker, labor,	16 33	
Joe Perreault, labor,	19 84	
John Stewart, labor,	21 00	
Orin Tucker, labor,	21 00	
Kirk DeHaro, labor,	21 00	
Charles Mitchell, labor,	17 50	
Elmer Tinker, labor,	17 50	
Joe Allen, labor,	1 50	
John Finn, labor,	17 50	
Otto Merrill, labor,	17 50	
George Tenney, labor,	9 00	
W. S. Stewart, labor,	14 25	
		$445 97

GEORGE B. SANBORN IN ACCOUNT WITH THE TOWN OF SALISBURY FOR THE YEAR 1924.

For State Aid Construction.

Credit by cash for labor,		$38 00
George B. Sanborn,	$14 00	
F. E. Heath,	10 00	
Ned D. Sanborn,	3 50	
B. W. Sanborn and team,	10 50	
		$38 00

HARRY F. TWOMBLY IN ACCOUNT WITH THE TOWN OF SALISBURY.

State Aid Maintenance.

Credit by cash,		$1,282 82
C. Richardson, labor,	$1 00	
Otto Merrill, labor,	63 08	
H. F. Twombly,	130 00	
Fred Perreault,	198 67	
Mack Merrill,	15 75	
Orrin Huntoon,	3 50	
E. E. Tucker,	45 50	
R. P. Turcotte,	57 00	
S. B. Shaw,	10 03	
Frank Shaw,	21 00	
F. W. Prescott,	110 00	
Russell Sanborn,	36 75	
William Eastman,	31 50	
Fred Taylor,	66 50	
Charles Taylor,	66 50	
J. H. Smith,	24 50	
Kirk DeHaro,	29 75	
John Stewart,	29 75	
Joe Perreault,	28 00	
L. N. Sawyer,	38 50	
John Tinker,	38 50	
Frank Kentfield,	38 50	
Lewis Bassette,	7 00	
William Stevens,	59 50	

Frank Richardson,	19 25	
Charles L. Shaw,	19 25	
Joe Allen,	1 00	
Orvie Shaw,	7 00	
Berger Mfg. Co.,	46 80	
Robert Merrill,	10 50	
Sharpening drills,	1 44	
Blasting supplies,	26 80	
		$1,282 82

GEORGE B. SANBORN IN ACCOUNT WITH THE TOWN OF SALISBURY FOR THE YEAR 1924.

State Aid Maintenance Account.

Credit by cash for labor,		$295 25
George B. Sanborn,	$92 50	
B. W. Sanborn, man and team,	80 50	
Austin Heath,	12 25	
Oscar Johnson,	14 00	
Ned D. Sanborn,	21 00	
D. A. Heath,	19 25	
Ernest Waters,	1 75	
Henry Shaw,	23 50	
Russ Sanborn,	3 50	
F. M. Richardson,	7 00	
		$295 25

TOWN CLERK'S REPORT.

Received for auto permits,		$415 98
Paid treasurer,		415 98
Balance due treasurer on 1924 account,		5 85
DOG LICENSES.		
Received for dog licenses,		$101 00
Paid selectmen,	$93 40	
Less fees,	7 60	
		$101 00

CHARLES WHITTEMORE,
Town Clerk.

SALISBURY FREE LIBRARY ACCOUNT.

For the Year Ending January 31, 1925.

Dr.

1924.		
Jan. 31,	Cash on hand,	$47 98
	Fines collected,	1 72
1925.		
Jan. 31,	Appropriation for 1924,	39 90
		$89 60

Cr.

1924.		
Apr. 5,	Morrill & Foster, insurance on library,	$500
21,	H. R. Huntting & Co., for books,	24 94
June 14,	Clarence P. Stevens, glass for door of library,	1 39
	Mucilage, parcel post, postage,	30
Aug. 1,	Paid Carrie Eastman, services as librarian for six months,	7 50
1925.		
Jan. 31,	Paid Carrie Eastman, services as librarian for six months,	7 50
	Cash on hand,	42 97
		$89 60

NELLIE C. SANBORN, Treasurer.

SALISBURY OLD HOME WEEK ASSOCIATION.

Treasurer's Account, 1924.

Balance, cash on hand from 1923,		$ 20
Received from town treasurer,		150 00
Total,		$150 20
Paid—		
August 1924:		
Towne & Robie, printing,	$13 75	
Arthur F. Nevers' band,	80 00	

Benson Auto Co.,	3 00	
James S. Shaw, telephoning,	3 86	
Rev. A. M. Dunstan,	15 00	
Franklin Baseball club,	6 25	
Herbert Wiggin,	25	
G. J. Lively, coffee, etc.,	1 14	
Frank S. Tilton, milk,	20	
H. F. Twombly, ice cream cones,	1 00	
Cash for prizes,	5 95	
		$130 40
Balance, cash on hand,		19 80
Total,		$150 20

Respectfully submitted,

GEORGE B. ADAMS, Treasurer.

AUDITOR'S REPORT.

Salisbury, N. H., Feb. 24, 1925.

This certifies that I have examined the accounts of the Selectmen and Treasurer of the Town of Salisbury, together with the reports of the School Board, Library Trustees, and other officers of the Town and School District, for the financial year ending January 31st, 1925, and find them correctly cast and properly vouched.

THOMAS R. LITTLE, Auditor.

For the Town of Salisbury, N. H.

Report of the Trust Funds of the Town of Salisbury on January 31, 1925

Date of Creation	Trust Funds	How Invested	Amount of Principal	Rate of Interest	Bal. of Income on hand at beginning of year	Income During Year	Expended During Year	Bal. of Income on hand at end of year
Feb. 4, 1916	Levi Call Cemetery Fund	Franklin Savings Bank	100 00	4%	136 00	6 08		142 08
Mar. 25, 1918	Sarah Batchelder Cemetery Fund	Franklin Savings Bank	100 00	4%	125 00	5 59		130 59
Sept. 25, 1920	Abbie Bean Howe Cemetery Fund	Franklin Savings Bank	50 00	4%	56 44	2 51		58 95

SCHOOL DIRECTORY.

Corrected to February 1st, 1924.

SCHOOL BOARD.

Fred W. Prescott, Chairman,	Term expires March, 1925
Harold A. Prince,	Term expires March, 1926
Buron W. Sanborn,	Term expires March, 1927

DISTRICT OFFICERS.

Buron W. Sanborn,	Moderator
Charles A. Green,	Treasurer
Charles A. Green,	Clerk
Thomas R. Little,	Auditor

SUPERINTENDENT OF SCHOOLS.

George W. Sumner

Office in Penacook at 5 Center Street. The office is open on all school days from 8:00 to 12:00 and from 1:00 to 5:00; on Saturday from 9:00 to 12:00. Appointments for conferences with the Superintendent can be made through the Secretary. New England Phone 48. Bessie Gray, Superintendent's Secretary.

TRUANT OFFICER

Charles A. Green

TEACHERS

Alice W. Perreault,	Heights
Myra A. Little,	Smith's Corner
Frances G. Phelps,	South Road

Receipts July 1, 1923 to June 30, 1924.

From State:		
Equalization (state aid)		$885 53
From the Selectmen raised by taxation:		
For the support of elementary schools,	$2,612 00	
High school and academy tuition,	400 00	
Salaries of District Officers,	85 00	
Repairs and remodeling,	250 00	

Other expenses of administration,	325 00	
Per Capita Tax,	154 00	
Per Capita Tax, (last year)	158 00	
Total receipts from taxation,		$3,984 00
From Sources Other Than Taxation:		
Elementary School Tuitions,	$108 00	
Total amount received from sources other than taxation,		$108 00
Total receipts from all sources,		$4,977 53
Cash on hand July 1, 1923,		786 78
Grand Total,		$5,764 31

Payments, July 1, 1923 to June 30, 1924.

Administration.			
1.	Salaries of district officers,	$75 00	
2.	Superintendent's excess salary,	240 00	
3.	Truant officer and school census,	11 05	
4.	Expenses of Administration,	151 30	
			$477 35
Instruction:			
5.	Principal's and teachers' salaries,	$2,241 00	
6.	Textbooks,	106 97	
7.	Scholars' supplies,	48 48	
8.	Flags and appurtenances,	1 80	
9.	Other expenses of instruction,	2 14	
			$2,400 39
Operation and Maintenance of School Plant:			
10.	Janitor service,	$69 50	
11.	Fuel,	160 17	
12.	Water, light and janitor supplies,	41 87	
13.	Minor repairs and other expenses,	451 90	
			$723 44
Auxiliary Agencies and Special Activities:			
15.	Transportation of pupils,	$1,101 64	
16.	High school and Academy tuition,	340 34	
17.	Elementary School Tuition,	212 25	
			$1,654 23

Debt Service and Other Charges:		
26. Two dollar per capita tax,	$154 00	
27. Last year's bills,	167 00	
		$321 00
Total payments for all purposes,		$5,576 41
Total cash on hand, June 30, 1924.		149 90
		$5,726 31
Medical Inspection.		
Penacook Red Cross,	$30 00	
Dr. N. Y. McKenzie,	8 00	
		$38 00
		$5,764 31

Payments in Detail, July 1, 1923 to June 30, 1924.

1. Salaries of District Officers.		
Fred W. Prescott,	$15 00	
Harold A. Prince,	15 00	
Harry F. Twombly,	30 00	
Charles A. Green,	15 00	
		$75 00
2. Superintendent's Salary.		
Harry F. Twombly, Treasurer,		$240 00
3. Truant Officer and School Census.		
Charles A. Green,	$10 00	
R. E. Lane,	1 05	
		$11 05
4. Expenses of Administration.		
Bessie Gray,	$88 23	
George W. Sumner,	5 48	
Edson C. Eastman,	1 15	
T. R. Little,	2 00	
Harold A. Prince,	9 00	
Willard Prince,	11 00	
Charles A. Green,	2 00	
Penacook School District,	5 54	
Buron W. Sanborn,	4 00	
Fred W. Prescott,	12 90	
George B. Sanborn,	8 00	
Berton F. Sanborn,	2 00	
		$151 30

5. Principal's and Teachers' Salaries.

Alice W. Perreault,	$792 00	
Frances G. Phelps,	740 00	
Beth Swett,	209 00	
Helen S. Drown,	500 00	
		$2,241 00

6. Textbooks.

Houghton, Mifflin Co.,	$12 10	
D. C. Heath & Co.,	60 01	
J. B. Lippincott & Co.,	5 67	
Edward E. Babb & Co.,	17 94	
Ginn & Co.,	8 05	
Milton Bradley Co.,	3 10	
Penacook Union School District,	10	
		$106 97

7. Scholars' Supplies.

Penacook Union School District,	$48 14	
Milton Bradley Co.,	34	
		$48 48

8. Flags and Appurtenances.

George L. Small,	$1 80

9. Other Expenses of Instruction.

Edward E. Babb & Co.,	$2 14

10. Janitor Service.

Fred W. Prescott,	$12 00	
Alice W. Perreault,	20 00	
Royal M. Woods,	19 50	
Stanton Sanborn,	18 00	
		$69 50

11. Fuel.

Fred W. Prescott,	$95 17	
R. H. Prince,	14 00	
W. B. Dunlap,	16 00	
C. O. McAlister,	35 00	
		$160 17

12. Water, Light and Janitor Supplies.

D. Warren Fox,	$1 10
Penacook Union School District,	5 46
Vira Taylor,	1 61

Fred W. Prescott,	1 00	
Harry F. Twombly,	2 90	
Edward E. Babb & Co.,	28 65	
George Davis,	1 15	
		$41 87

13. Minor Repairs and Expenses.

C. P. Stevens,	$106 35	
E. N. Sawyer,	16 90	
George B. Sanborn,	2 00	
Harold A. Prince,	56 65	
Fred W. Prescott,	48 40	
Frank Parsons,	12 00	
A. Perley Fitch Co.,	1 50	
D. Warren Fox,	45	
Penacook Union School District,	10	
Chadwick & Kidder,	175 00	
Louis J. Cherrier,	2 05	
S. K. Mussey,	1 50	
S. B. Shaw,	12 00	
Harry F. Twombly,	17 00	
		$451 90

14. Medical Inspection.

Penacook Red Cross,	$30 00	
Dr. N. Y. B. McKenzie,	8 00	
		$38 00

15. Transportation of Pupils.

Charles Bell,	$84 00	
Hugh Fraser,	432 00	
Annie Stevens,	203 00	
B. W. Sanborn,	4 24	
Frank Shaw,	378 40	
		$1,101 64

16. High School and Academy Tuition.

Franklin School District,	$130 32	
Simonds Free High School,	70 02	
Proctor Academy,	70 00	
Tilton School,	70 00	
		$340 34

17. Elementary School Tuition.

Franklin School District,	$158 25	
Andover School District,	54 00	
		$212 25

26. Two Dollar Per Capita Tax.		
George E. Farrand, Treasurer,		$154 00
27. Last Year's Bills.		
Helen S. Drown,	$27 00	
Harry F. Twombly,	50 00	
Penacook Red Cross,	35 00	
Hopkinton School District,	55 00	
		$167 00

MONEY NEEDED FOR THE COMING YEAR.

For the year ending June 30, 1926, we recommend that the following amounts be raised:

Under Article 6 of the Warrant:

For the support of elementary schools, including textbooks, scholars' supplies, and flags, (this includes the amount required by law) a tax of $5 on each $1,000 of equalized valuation,	$4,226 17
Under Article 7:	
For the repairs of school buildings and the improvement of school grounds,	150 00
Under Article 8:	
For salaries of officers,	85 00
For superintendent's excess salary and other expenses of administration,	325 00
Under Article 9:	
For high school and academy tuition,	350 00
Under Article 10:	
For the per capita tax,	144 00
	$5,280 17
Under Article 11:	
To meet deficiency for current year,	500 00

FRED W. PRESCOTT,
H. A. PRINCE,
B. W. SANBORN,

School Board.

REPORT OF THE TREASURER OF THE SALISBURY SCHOOL DISTRICT.

For Fiscal Year Ended June 30th, 1925.

Receipts.

1923.		
July 1,	To balance in treasury,	$786 78
Nov. 24,	To school money in part,	200 00
Dec. 17,	To school money in part,	700 00
29,	To school money in part,	658 00
1924.		
Jan. 31,	To School money in full,	1,212 00
	To high school tuition,	400 00
	To officers' salaries,	85 00
	To per capita tax,	154 00
	To administration expenses,	325 00
	To repairs,	250 00
Mar. 11,	To state board of education,	885 53
June 13,	To school district of Boscawen tuitions,	108 00
		$5,764 31

Expenditures.

Paid on orders drawn by School Board:		
Nos. 26-172 (both numbers included),		$5,614 41
1924.		
June 30,	By balance in treasury,	149 90
		$5,764 31

Respectfully submitted,

CHARLES A. GREEN, Treasurer.

ROLL OF HONOR.

Pupils not absent or tardy for the year ending June 30, 1924.

Smith's Corner—James Woods.

South Road—Beatrice M. Holmes, Ronald E. Sulloway, Warren M. Sulloway, Harry C. Taylor, Edwin T. Carter.

Graduates of Elementary Schools, June, 1924.

South Road School—Frederick Adams, Beatrice Holmes, Olive Mitchell.

Pupils in Secondary Schools, Fall Term, 1924.

Franklin High School—Jennie Fraser, Villa Shaw.
Proctor Academy—Frederick Adams, George Beauly.
Simonds Free High School—Isabelle M. Huntoon.

Pupils in Elementary Schools Outside the District, Fall Term, 1924.

Franklin School District—Herbert Fraser, Duncan Fraser.

SCHOOL CALENDAR.

Winter term of 9 weeks opened Monday, January 5, 1925. Winter term closes Friday, March 6, 1925. Vacation four weeks.

Spring term of 11 weeks opens Monday, April 6, 1925. Spring term closes Friday, June 19, 1925. Summer vacation.

Fall term of 15 weeks opens Tuesday, September 8, 1925. Fall term closes Friday, December 18, 1925. Vacation two weeks.

Winter term of 11 weeks opens Monday, January 4, 1926. Winter term closes Friday, March 19, 1926. Vacation three weeks.

Spring term of 10 weeks opens Monday, April 12, 1926. Spring term closes Friday, June 18, 1926.

ATTENDANCE TABLE FOR SCHOOL YEAR ENDING JUNE 30, 1924

Schools	Length of School in Weeks	Whole Number of Different Pupils Registered			Average Daily Attendance	Average Daily Absence	Average Membership	Per cent of Attendance	Number Cases of Tardiness	Number Cases of Dismissal	Number of visits by Superintendent	Number of visits by School Board	Number of visits by Others	Number Pupils not Absent or Tardy
		Total	Boys	Girls										
Heights	36	19	12	7	12	2	14	86	48	11	15	3	50	0
South Road	36	17	9	8	8	1	9	89	13		14	2	24	1
Smith's Corner	36	32	18	14	26	2	28	94	31	32	17	4	138	5
Entire District	36	68	39	29	46	5	51	90	92	43	46	9	212	6

REPORT OF SUPERINTENDENT OF SCHOOLS.

February 11, 1925.

To the School Board and Citizens of Salisbury:

A year ago I reported that in my opinion the condition of the schools was the best it had been since my acquaintance with them. The past year has been equally good. Under conscientious and experienced teachers the three schools have made satisfactory progress. The membership for the year ending June 30, 1924, was a little larger than for the previous year. There was less tardiness, but the attendance was not so good.

The most important problem we face at this moment is the financial situation. (1) The school board will be obliged to ask for a deficiency appropriation of several hundred dollars. (2) The $5 tax, necessary to secure state aid is much increased this year because of the increase in the district's valuation.

The Deficiency Appropriation Needed.

The deficiency is connected with state aid, and is too complex a question to explain fully in a few words. It is important, however, that the voters have a general understanding of the situation.

With careful budget-making the $5 tax for a given year plus the state aid based on that year's budget should, in general, support the elementary schools for that year. But the amount of state aid paid to the district in December of any year is based, not on the current year's budget but on the past year's budget.

Now our budget for the current year is larger than that of last year by about three hundred dollars. This means an increase in state aid, but this increase will not be paid to us in time to pay the balance of our bills at the close of the year, in June 1925. This situation will always appear when the budget is increased over that of the last year.

There are three ways by which the district can provide the means to balance the budget: (1) Some districts plan to maintain a working balance in excess of anticipated expenditures to provide against unforeseen increases in the budget. (2) Whenever the school board can foresee, at

the time of the school meeting in March, that the budget for the year commencing in the following July is bound to be larger than for the current year, they may recommend that the district raise a sum in excess of the $5 tax for the support of elementary schools. (3) The district may raise the $5 tax and at the March meeting of the following year may raise, as a deficiency appropriation, the amount needed for the remaining three months of the year.

Any of the above methods is, in effect, an advance by the district in anticipation of state aid. The first and second methods are perhaps less likely to create misunderstanding on the part of citizens; the third method is the cheapest, since the advance is made at the latest possible moment before bills are due.

But the above explains only a part of the deficiency for the current year. State aid is paid on the basis of our budget, that is our *proposed* expenditures. But if we do not *spend* as much as we *proposed to spend* the amount of state aid which has not been actually expended is owed by us to the state. It is left in our hands and a like amount is deducted from our state aid later.

At the close of the financial year in June 1923, our treasurer had a cash balance of $149.90. Deducting from this amount $93.50 since paid on small bills owed at that time, the net assets at that time would have been $56.40. But at that time the district had received from the state $471.83 in state aid which they had not used for the purposes for which it was intended and which was held to the credit of the state. Since the state had told us the exact amount we would receive in December 1923, the amount we owed them was not deducted from our state aid at that time but it was deducted in December 1924, and our resources for the current year are therefore reduced. The school board might have asked for this amount last March, in addition to the $5 tax, but it seems unnecessary to raise such an amount a year before it is actually needed.

If this amount had not been expended for elementary schools and was not in the treasury, where had it gone? To answer this question we submit a balance sheet for the past five years:

BALANCE SHEET, JUNE 30, 1924

Including Past Five Years.

		Revenue	Total Required	Surplus	Deficit
For elementary schools (including approved repairs)					
Tax,	12,011 60				
State aid,	6,293 61				
		18,305 21			
Expended,	17,999 49				
Due June 30,	197 68		18,197 17	108 04	
Per capita tax,					
Raised,		836 00			
Expended,			830 00	6 00	
High school tuition,					
Raised,		1,960 00			
Expended,	1,548 01				
Due June 30,	175 00		1,723 01	236 99	
Repairs and equipment,					
Raised,	1,000 00				
From Grange,	50 00				
From Town,	150 00	1,200 00			
Expended,			2,003 89		803 89
Administration,					
Raised,		1,365 00			
Expended,	1,898 32				
Due June 30,	16 50		1,914 82		549 82
Money not appropriated for any special purpose,					
Deficiency appropriations,	647 00				
Dog money 1921,	53 80				
Tuition received,	305 25				
Miscellaneous receipts,	34 82				
Balance Sept. 1, 1919 less $150 for toilet,	18 21				
		1,059 08		1,059 08	
		24,725 29	24,668 89	1,410 11	1,353 71
Balance June 30, 1924,	149 90				
Less bills due,	93 50		56 40		56 40
		24,725 29	24,725 29	1,410 11	1,410 11

From the above it will appear that the state aid which was not expended for elementary schools had been used for repairs or for expenses of administration.

On our current budget, if expenditures are as estimated, the state will owe us a balance of about $400 payable in December, 1925.

The Increased Five Dollar Tax.

In the coming year for the first time the great increase in Salisbury's assessed valuation will affect the $5 tax. The new equalized valuation is $845,235, thus the $5 tax, which the district must raise in order to secure state aid, amounts to $4,226.17.

This figure is very close to the present cost of our elementary schools. We cannot raise much less and maintain our present standard. If we raise this and costs increase, we shall continue to receive state aid to a small amount.

I am told that lumbering operations are likely to reduce Salisbury's valuation very materially in the next two years. This will reduce the equalized valuation two years hence and thus reduce the $5 tax.

Whether the voters shall make it possible to maintain our present standard or not Salisbury will, through the state tax, still be helping many other towns to support their schools and to attract teachers by means of salaries much higher than Salisbury is now paying.

Respectfully,

GEORGE W. SUMNER.

VITAL STATISTICS

TO THE SELECTMEN OF THE TOWN OF SALISBURY: In compliance with an Act of the Legislature, passed June Session, 1887, requiring "clerks of towns and cities, to furnish a transcript of the record of births, marriages and deaths to the town officers for publication in the annual report," I hereby submit the following:

BIRTHS

Date of Birth	Place of Birth	Name of the Child (if any)	Sex and Condition: Male	Sex and Condition: Female	Sex and Condition: Living or Stillborn	Sex and Condition: No. of Child 1st, 2d, etc.	Sex and Condition: Color	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan. 8	Salisbury	Fred E. Taylor	..		L	1	White	Charles C. Taylor	Louise E. Colby	White	Salisbury	Teamster	Salisbury	Webster
23		Arne R. Honkla	..		L	3		WalterHonkla	Anna Tolvanen			Farmer	Finland	Finland
Feb. 14		John D. Mussey	..		L	1		Ralph K. Mussey	Mildred F. Tucker			"	Bristol	Warner
Mar. 16		Irene R. Dion		..	L	5		Alfred Dion	Edith Davis			Lumberman	Manchester	Hollis
June 24		Edmond S. Gellinson	..		L	7		Charles B. Gellinson	Margery Braithwaite			Farmer	Effingham	Manchester, Eng.
July 27		Minard	..		S	18		U. S. A. Minard	Mary E. Burbank			Blacksmith	Salisbury	Franklin
Sept. 6		Grace E. Emerson		..	L	6		George C. Emerson	Ada M. Smith			Farmer	"	Andover
Dec. 28		Fraser		..		6		Hugh M. Fraser	Fannie Houghton			"	Scotland	Ireland

MARRIAGES

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Parents	Occupation	Condition, No.	Name, Residence and official station of person by whom married
June 19	Salisbury	Philip H. Nerden	Salisbury	20	White	Farmer	London, Eng.	Simon Nerden	London, Eng.	Machinist		
		Evelyn B. Sanborn	"	21		At home	Salisbury	Emma E. Crocker	"	Housewife	1	
								Berton F. Sanborn	Salisbury	Farmer	1	Rev. S. C. Sherman Franklin
								Leila Shaw	Concord	Housewife		
Sept. 2	Franklin	John K. deHaro	"	20		Laborer	Boston, Mass.	John F. deHaro	Boston, Mass.	Salesman		
		Hazel M. Newton	"	21		At home	Portland, Me.	Elizabeth W. Cain	P. E. Island	Housewife	1	Rev. S. C. Sherman Franklin
								Albert Newton	Harpswell, Me	Farmer	1	
								Mary E. Southard	Brunswick, Me	Housewife		
Sept. 22	Salisbury	Charles Shaw	"	69		Farmer	Salisbury	Benjamin Shaw	Salisbury	Farmer		
		Bell C. Holbrook	"	62		Housekeeper	Franklin	Relief Nelson	Bristol		3	B.W. Sanborn, J. of P. Salisbury
								Arving Sanborn	Laconia	Barber	3	
								Annie Sherburne	Franklin	Housewife		

DEATHS

Date of Death	Place of Death	Name and Surname of the Deceased.	Age Years	Age Months	Age Days	Place of Birth.	Sex, Condit'n Male.	Female.	Color.	Single, Married, Widowed	Occupation	Place of Birth. Father.	Place of Birth. Mother.	Name of Father.	Maiden Name of Mother.
Jan. 21	Salisbury	Hamilton Gookin	90	10	16	Webster	..		White	W	Wheelright	Warner	Warner	Cyrus Gookin	Martha Eastman
21		Cyrus P. Huntoon	70	7	9	Salisbury	..			S	Farmer	Salisbury	Hopkinton	John F. Huntoon	Aphia Putney
Mar. 6		Fred E. Taylor		1	6	"	..					"	Webster	Charles C. Taylor	Louise E. Colby
May 7		Henry G. Shaw	57	8	2	"	..			W	Farmer	"	Andover	Hale P. Shaw	Maria Pettingill
June 2		Maria G. Shaw	80	3	2	Andover		..		W	Retired	"	Epping	Frank Pettingill	Mary Eaton
Aug. 13		Ruth A. Prince	71	8	15	Salisbury		..		W		Danville	Salisbury	Robert Batchelder	Lydia M. Scribner
Aug. 21		Geo. Eastman	68	8	9	East Concord	..			S	Farmer	E. Concord	Acton, Mass.	Mellen Eastman	Eliza Sargent
Dec. 8		William M. Sanborn	60			Salisbury	..			M	"				

I hereby certify that the above returns are correct according to the best of my knowledge and belief CHARLES E. WHITTEMORE, Town Clerk

* Concord